

## GUIDELINES FOR HISTORIC LANDSCAPE CONSERVATION

Historic landscapes include a large and varied number of land uses. What they have in common are historic places, events, persons and/or information to aid in our understanding of history or pre-history. Their conservation may add context, texture, and interest to the communities within which they exist; as well as add cultural, educational and economic value.

### General Program Guidelines

The North Carolina Conservation Tax Credit (NCCTC) is available for the donation of interest in real property for conservation purposes. Of all types of historic features that might deserve to be conserved, only historic landscapes are eligible to receive the North Carolina Conservation Tax Credit. Conservation purposes are established legislatively to require one or more of the following public benefits:

- Public beach access or use,
- Public access to public waters or trails,<sup>1</sup>
- Fish and wildlife conservation,
- Forestland or farmland conservation,
- Watershed protection,
- Conservation of natural areas as that term is defined in G.S. 113A-164.3,
- Conservation of natural or scenic river areas as those terms are used in G.S. 113A-34,
- Conservation of predominantly natural parkland, or
- Historic landscape conservation

### Historic Significance

One or more of the public conservation purposes (benefits) listed above must result from the donation for it to receive "Certification" to be eligible for a NCCTC. When historic landscape conservation is the primary purpose of a NCCTC application, the level of its significance must be identifiable. For the required review process, the National Register of Historic Placers Criteria for Evaluation will be used as an indication of importance. These can be viewed at [www.cr.nps.gov/nr/](http://www.cr.nps.gov/nr/). When an application does not currently include or otherwise support a previously designated (federal, state or local) historic property, then best professional judgment by staff of the State Historic Preservation Office will be used to weigh conceptual significance as well as its enduring physical significance.

### Integrating Significance

The consideration of real property will frequently involve more than one of the public conservation benefits required by NCCTC statutes. The donor must then decide with benefit should be considered primary or principle for the purpose of application for NCCTC

Certification. When there is any question about whether the donation will meet the federal standards for historic recognition, then consideration should be given to applying as a natural resource conservation of appropriate public use project. Also, when the historic conservation is clearly secondary to other site specific conservation or use purposes, then the application should focus on the primary conservation benefit. In either case, the historic conservation opportunity should be noted in the application as a contributing factor for certification. Regardless of whether historic conservation is the primary or secondary purpose of the donation, the stewardship of these donated real properties is critical to their conservation in perpetuity. Thus, application reviewers will look for and consider whether the conservation benefits are likely to continue under the stewardship practices documented in the application package.